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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11 Case No.

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ENRON CREDITORS RECOVERY CORP., : 01-16034 (AJG)

f/k/a Enron Corp., et al.,

Jointly Administered

Reorganized Debtors.

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REORGANIZED DEBTORS' COUNTER-DESIGNATION OF RECORD WITH RESPECT TO JPMORGAN CHASE BANK, N.A.'S STATEMENT OF ISSUES AND DESIGNATION OF RECORD ON APPEAL

Enron Creditors Recovery Corp. f/k/a Enron Corp. and its affiliated reorganized debtor entities (collectively, the "Reorganized Debtors") hereby respond to the Statement of Issues and Designation of Record on Appeal filed by JPMorgan Chase Bank, N.A. (Docket No. 31197), and respectfully submit as follows:

COUNTER-DESIGNATION OF RECORD

The Reorganized Debtors counter-designate the following items for the record (attached hereto as Exhibits 1-2):

Exhibit No.	Docket No.	Description
1.	N/A	Letter from Sylvia A. Mayer to the chambers of the Honorable Arthur J. Gonzalez, dated April 3, 2007, with enclosures.

Exhibit No.	Docket No.	Description
2.	25124	Order, dated April 12, 2005, further modifying orders authorizing and approving (A) the execution, delivery and performance of (1) settlement agreement with respect to Choctaw Transactions and Zephyrus Transactions, (2) liquidation agreement with respect to Cherokee Finance V.O.F. i.1., and (3) redemption agreement with respect to Enron Finance Partners, LLC, and (B) the consummation of the transactions contemplated thereby.

Dated: New York, New York August 23, 2007

By: <u>/s/ Sylvia A. Mayer</u>

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